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Date: August 3, 2001

Re: Inventor(s): Cheryl Steed and Maria Rodek

Title: DISPOSABLE SHOE INSERT

Attorney Docket No.: 4232/2

10096 U.S. PRO
 09/922239
 08/03/01



Honorable Commissioner of
 Patents and Trademarks
 Washington, D.C. 20231

Dear Sir/Madam:

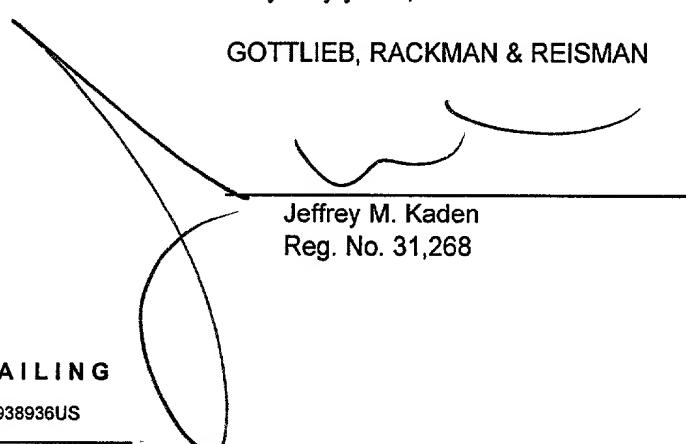
Submitted herewith for filing is the above-identified utility patent application. Also enclosed are:

- 1) 3 Sheets of Informal Drawings.
- 2) A self-addressed postcard.

Please correspond with the undersigned regarding this application.

Very truly yours,

GOTTLIEB, RACKMAN & REISMAN



Jeffrey M. Kaden
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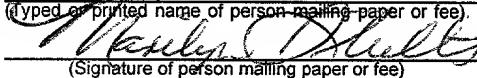
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 Date of Deposit August 3, 2001

I hereby certify that this paper or fee is being deposited with the United States Postal Service Express Mail Post Office to Addressee service under 37 C.F.R. §1.10 on the date indicated above and is addressed to the Assistant Commissioner For Patents, Washington, D.C. 20231.

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